

## Front of form

## Sample Tax Return

## Back of form



City Treasurer  
P.O. Box 29690  
Phoenix, AZ 85038-9690

88888888S

Taxpayer Business Name

Taxpayer C/O

Taxpayer Address

Taxpayer City/State/ZIP Code

Please indicate mailing address change here.

For office use only

RETURN DUE 08/20/02	CITY LICENSE NO. 88888888S
DELINQUENT IF RECEIVED AFTER 08/30/02	PERIOD M FROM 07/02 THRU 07/02

☐ To cancel your license, check the box at the left, note reason and date of cancellation and sign the bottom of the form.  
Reason \_\_\_\_\_  
Effective Date \_\_\_\_\_

## GENERAL NOTICE TO ALL TAXPAYERS

If you had **no business activity** in this reporting period, check here and sign at the bottom ☐

IF AN "X" APPEARS CALL (602) 262-7358	Column 1	Column 2	Column 3	Column 4	Column 5
Business Description	Gross Income	Less (-): Deductions from Line A21 on back	Equals (=) Net Taxable	x Tax Rate	Equals (=) Tax Amount
Construction	1	4	5	1.8%	6
Comm. Rental	2	7		1.9%	
Retail Sales	3			1.8%	
	4		8		
USE TAX	5	25	XXXXXXXXXX	XXXXXXXXXX	1.8%
	6	SUBTOTAL (Add Lines 1 thru 5 in Column 5)			9
	7	TOTAL FROM ADDITIONAL PAGES (if any)			
	8	SUBTOTAL (Add Lines 6 and 7)			
	9	ENTER EXCESS CITY TAX COLLECTED (From Line B1 on Page 2)			
	10	GRAND TOTAL (Add Lines 8 and 9)			
	11	PENALTY & INTEREST (see instructions)			
	12	ENTER TOTAL LIABILITY (Add Lines 10 and 11)			
	13	ENTER CREDIT BALANCE TO BE APPLIED (Total of Lines B2 thru B4 on Page 2)			
	14	ENTER NET AMOUNT DUE (Subtract Line 13 from Line 12)			
	15	ENTER TOTAL AMOUNT PAID (payable to PHOENIX CITY TREASURER)			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Reporting Period 07/02 - 07/02 M License No. 88888888S

10

Signature of Taxpayer/Paid Preparer

Date

Print Name of Taxpayer/Preparer

Phone #

Do not write in this area

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID.

Return form with payment in envelope provided.

Write your license number on your check.

THIS FORM MUST BE RETURNED TO THE CITY EVEN IF THERE IS NO TAX DUE

License # 88888888S Report Period: 07/02 - 07/02 M

PAGE 2

**DUE DATE:** The due date for the city privilege tax is the 20th of the month following the reporting period. A return is considered timely only when received by the last business day of the month. A business day is any day except Saturday, Sunday, or a legal city holiday.

## POSTMARKS ARE NOT ACCEPTED AS EVIDENCE OF TIMELY FILING

**PENALTIES:** 1. Failure to File - A penalty of 5% of the tax due will be assessed for each month, or fraction elapsing between the delinquency date of the return and the date on which it is filed. Filing your return on time, whether or not you pay the tax due, will avoid the late filing penalty.  
2. Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid on time.  
3. Total Penalty - Total penalties assessed will not exceed 25% of total tax due.

**INTEREST:** Taxes received after the delinquency date will be assessed interest at a rate of 1% per month until paid. The interest MAY NOT be abated.

You are not required to calculate penalties and interest. The City will calculate and bill you for any applicable penalties and interest due on this return.

**CHECK YOUR RETURN:** Check the amounts recorded by type of income for each line item as follows:

- \* Itemized deductions equal the total deductions recorded.
- \* Taxable income equals gross income less total deductions.
- \* Tax due is equal to the amount obtained by applying the preprinted tax rate to the taxable income amount.
- \* Total tax due equals tax due plus any excess tax collected.

**FOR ASSISTANCE, CALL:** City of Phoenix (602) 262-6785, Press 6 Fax: (602) 262-7151, or visit our website [www.ci.phoenix.az.us/PLT/pltidx.html](http://www.ci.phoenix.az.us/PLT/pltidx.html)

**SCHEDULE A - DETAILS OF DEDUCTIONS:** Enter below the deductions and exclusions you used in computing your city transaction privilege tax or use tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by City ordinance may result in their disallowance. A separate detail of city records and documentation must be maintained only when the income, deductions, or exemptions are different from state requirements.

**Please note: Not all deductions are available to all business classifications. (See Instructions)**

The line numbers at the top of each column below correspond with the line numbers of the business descriptions listed on the front page.

## Deductions

- A1. Total tax collected or factored (State, county and city)  
A2. Bad debts on which tax was paid  
**RETAIL & PERS. PROP. RENTALS**  
A3. Sales for resale  
A4. Repair, service, or installation labor  
A5. Discounts/Refunds/Returns  
A6. Freight out or delivery charges  
A7. Sales to **qualified** health care org.  
**SALES TO U.S. GOVERNMENT**  
A8. By retailer 50% deductible  
A9. By manufacturer and repairer (100% deductible)  
**OUT-OF-STATE SALES**  
A10. Sales to nonresidents for use out-of-state when vendor receives the order from out-of-state and vendor ships or delivers out-of-state  
A11. Trade-ins  
**CONSTRUCTION CONTRACTING**  
A12. 35% reduction of gross receipts  
A13. Exempt subcontracting income  
A14. Out-of-city contracting  
**OTHER DEDUCTIONS**  
A15. Food for home consumption  
A16. Sales of motor vehicle gasoline and use fuel  
A17. Sales of exempt machinery & equip.  
A18. Prescription drugs/prosthetics  
A19. Lottery ticket sales  
A20. Other (explain) \_\_\_\_\_

## A21 Total Deductions

## SCHEDULE B

B1 Excess Tax Collected by Activity

B2 Allowable Credits by Activity

B3 City Tax Credit (attach City credit statement)

B4 Credit Against Use Tax for Municipal Taxes Already Paid on the Use Taxable amount

	Business Class	Business Class	Business Class	Business Class
	Code	02	09	22
	LINE 1	LINE 2	LINE 3	LINE 4
A1	64			
A2	81			
A3	54	XXXXXXXXXXXX		
A4	63	XXXXXXXXXXXX	XXXXXXXXXXXX	
A5	52/53	2		
A6	74	XXXXXXXXXXXX	XXXXXXXXXXXX	
A7	65			
A8	56	XXXXXXXXXXXX	XXXXXXXXXXXX	
A9	57	XXXXXXXXXXXX	XXXXXXXXXXXX	
A10	55	XXXXXXXXXXXX	XXXXXXXXXXXX	
A11	82	XXXXXXXXXXXX	XXXXXXXXXXXX	
A12	70		XXXXXXXXXXXX	XXXXXXXXXXXX
A13	71		XXXXXXXXXXXX	XXXXXXXXXXXX
A14	62		XXXXXXXXXXXX	XXXXXXXXXXXX
A15	51	XXXXXXXXXXXX	XXXXXXXXXXXX	
A16	59	XXXXXXXXXXXX	XXXXXXXXXXXX	
A17	73	XXXXXXXXXXXX	XXXXXXXXXXXX	
A18	58	XXXXXXXXXXXX	XXXXXXXXXXXX	
A19	68	XXXXXXXXXXXX	XXXXXXXXXXXX	
A20				
A21				

Total Excess  
To Line 9 on front

Total B2, B3 &amp; B4

To Line 13 on front

## Instructions: Match instruction number below to circled number above.

1. Show Gross Income
2. List Allowed Deductions on the BACK of form.
3. Total Allowed Deductions on the BACK of form.
4. Copy Total Allowed Deductions, from Step 3, to the FRONT of the form.
5. Subtract Deductions from Gross Income.
6. Multiply Net Taxable by the Tax Rate
7. Complete Steps 1 thru 6 for each Business Class
8. Enter USE TAXABLE Purchases and calculate Use Tax Due.
9. Total the Tax Amount Due.
10. Sign and date the return.